

## ABSTRACT OF THE DISCLOSURE

A lower buried oxide film, a stress-relief film, an upper buried oxide film, and an SOI film are formed over a semiconductor substrate in this order. The thermal expansion coefficient of the stress-relief film is greater than the thermal expansion coefficient of the upper buried oxide film. The stress-relief film desirably has a thermal expansion coefficient equal to or greater than the thermal expansion coefficient of the SOI film. For example, it is formed of a silicon film, or of a composite film laminating a silicon film, a germanium film disposed thereon, and a silicon film disposed thereon. Accordingly, a semiconductor device having an SOI MOSFET is to be provided, which has excellent characteristics such as low parasitic capacitance and a small S value and is hardly affected by the stress generated by the difference between thermal expansion coefficients of the buried oxide film and the SOI film.